

## ABSTRACT OF THE DISCLOSURE

A magnetic sensing element is provided, in which magnetization of a free magnetic layer is likely to fluctuate  
5 when the track width is further reduced, and thereby, the magnetic field detection sensitivity can be improved. A second free magnetic layer having a dimension  $W_2$  in the track-width direction is laminated on a first free magnetic layer having a dimension  $W_1$  in the track-width direction  
10 while the dimension  $W_2$  is larger than the dimension  $W_1$ . The film thickness  $t_a$  of the free magnetic layer in the track-width region A is made larger than the film thickness  $t_b$  of the free magnetic layer in both side regions B and B. Consequently, the magnetic flux density in the track-width  
15 region A of the free magnetic layer resulting from the static magnetic fields generated from both the side regions B and B of the free magnetic layer can be reduced, a dead zone which occurs in the track-width region A of the free magnetic layer can be reduced, and therefore, the magnetic field detection  
20 sensitivity is improved.